

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Switzerland County School Corp (7775)

Switzerland County School Corp (7775)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$4,744,067	\$4,779,352	\$4,697,058	\$4,602,473	-1%	-2%
Group Health Insurance (222)	\$716,616	\$677,285	\$882,988	\$831,814	4%	-6%
Purchased Professional and Technical Instruction Services (311)	\$648,830	\$794,170	\$643,343	\$710,327	2%	10%
Noncertified Salaries (120)	\$502,605	\$632,548	\$586,274	\$591,928	4%	1%
Social Security-Certified Employee Retirement (212)	\$342,234	\$339,776	\$340,420	\$341,833	0%	0%
Teacher Retirement Fund, After 7-1-95 (216)	\$210,130	\$171,096	\$243,797	\$256,918	5%	5%
Other Employee Benefits (241 to 290)	\$166,606	\$96,515	\$138,858	\$135,752	-5%	-2%
Operational Supplies (611)	\$74,690	\$76,710	\$83,841	\$104,575	9%	25%
Textbooks (630)	\$33,305	\$10,026	\$0	\$78,110	24%	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$107,761	\$45,795	\$69,545	\$75,644	-8%	9%
Licensed Employees Temporary Salaries (135)	\$67,359	\$76,607	\$84,921	\$75,617	3%	-11%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$3,721	\$11,343	\$24,939	\$71,802	110%	188%
Public Employees Retirement Fund (214)	\$35,237	\$30,362	\$42,774	\$56,110	12%	31%
Social Security-Noncertified Employee Retirement (211)	\$35,393	\$43,987	\$55,024	\$42,968	5%	-22%
Other Technology Hardware (746)	\$10,165	\$43,348	\$0	\$39,080	40%	N/A
Nonlicensed Employees Temporary Salaries (136)	\$10,525	\$51,861	\$37,726	\$35,654	36%	-5%
Stipends (131)	\$0	\$0	\$0	\$33,600	N/A	N/A
Equipment (730)	\$140,179	\$130,461	\$78,926	\$32,836	-30%	-58%
Travel (580)	\$8,756	\$3,556	\$11,700	\$21,839	26%	87%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$19,630	\$18,645	\$21,019	\$20,416	1%	-3%
Workers Compensation Insurance (225)	\$23,106	\$34,697	\$29,047	\$19,757	-4%	-32%
Group Life Insurance (221)	\$24,736	\$19,960	\$24,343	\$18,201	-7%	-25%
Purchased Professional and Technical Staff Services (314)	\$21,007	\$13,116	\$5,873	\$8,312	-21%	42%
Library Books (640)	\$7,096	\$9,100	\$13,571	\$7,990	3%	-41%
Severance/Early Retirement Pay (213)	\$8,500	\$6,783	\$2,640	\$7,365	-4%	179%
Purchased Property Services; Repairs and Maintenance Services (430)	\$1,170	\$1,520	\$1,984	\$4,087	37%	106%
Purchased Professional and Technical Pupil Services (313)	\$24,021	\$15,721	\$4,779	\$1,347	-51%	-72%
Periodicals (650)	\$1,942	\$1,502	\$1,045	\$959	-16%	-8%
Dues and Fees (810)	\$130	\$0	\$498	\$100	-6%	-80%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$0	\$79	N/A	N/A
Unemployment compensation (230)	\$14,206	\$7,064	\$84	\$0	-100%	-100%
Food Purchases (614)	\$0	\$250	\$0	\$0	N/A	N/A
Computer Hardware (741)	\$25,452	\$6,608	\$0	\$0	-100%	N/A
Other Purchased Professional and Technical Services (319)	\$6,000	\$10,000	\$9,000	\$0	-100%	-100%
Purchased Professional and Technical Board of Education Services (318)	\$475	\$0	\$0	\$0	-100%	N/A

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are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$20,705	\$64,411	\$0	\$0	-100%	N/A
Technology Related Professional Development (748)	\$2,104	\$9,312	\$29	\$0	-100%	-100%
Student Academic Achievement Total	\$8,058,458	\$8,233,487	\$8,136,043	\$8,227,492	1%	1%
Student Instructional Support						
Certified Salaries (110)	\$587,205	\$622,701	\$618,813	\$624,850	2%	1%
Noncertified Salaries (120)	\$299,445	\$305,921	\$333,736	\$326,200	2%	-2%
Group Health Insurance (222)	\$146,808	\$171,277	\$208,219	\$181,286	5%	-13%
Teacher Retirement Fund, After 7-1-95 (216)	\$19,618	\$17,446	\$38,756	\$48,110	25%	24%
Social Security-Certified Employee Retirement (212)	\$43,801	\$46,134	\$46,802	\$47,236	2%	1%
Public Employees Retirement Fund (214)	\$22,122	\$17,059	\$24,848	\$34,714	12%	40%
Other Employee Benefits (241 to 290)	\$15,492	\$21,442	\$22,561	\$33,882	22%	50%
Social Security-Noncertified Employee Retirement (211)	\$21,905	\$21,904	\$31,753	\$23,813	2%	-25%
Operational Supplies (611)	\$9,410	\$14,826	\$8,890	\$8,234	-3%	-7%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$13,422	\$9,054	\$7,490	\$5,000	-22%	-33%
Travel (580)	\$2,868	\$5,760	\$3,721	\$3,937	8%	6%
Postage and Postage Machine Rental (532)	\$4,400	\$6,471	\$4,030	\$3,796	-4%	-6%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$3,155	\$3,225	\$3,886	\$3,703	4%	-5%
Workers Compensation Insurance (225)	\$3,133	\$7,684	\$4,538	\$3,502	3%	-23%
Group Life Insurance (221)	\$3,087	\$3,630	\$4,833	\$3,459	3%	-28%
Printing and Binding (550)	\$1,018	\$2,026	\$1,130	\$2,361	23%	109%
Dues and Fees (810)	\$370	\$749	\$2,088	\$1,900	51%	-9%
Official Bond Premiums (525)	\$400	\$400	\$420	\$420	1%	0%
Purchased Professional and Technical Pupil Services (313)	\$275	\$415	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$35	\$0	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$1,197,967	\$1,278,124	\$1,366,516	\$1,356,401	3%	-1%
Overhead and Operational						
Noncertified Salaries (120)	\$1,114,016	\$1,195,468	\$1,108,453	\$1,194,031	2%	8%
Purchased Services; Student Transportation Services (510)	\$511,483	\$538,410	\$642,666	\$641,377	6%	0%
Group Health Insurance (222)	\$557,420	\$1,592,317	\$1,329,212	\$413,375	-7%	-69%
Light and Power - Other than Heating and Cooling (625)	\$192,534	\$218,545	\$172,639	\$337,232	15%	95%
Food Purchases (614)	\$241,022	\$276,950	\$343,705	\$319,628	7%	-7%
Gasoline and Lubricants (613)	\$94,016	\$103,468	\$105,810	\$155,515	13%	47%
Certified Salaries (110)	\$104,948	\$106,920	\$90,684	\$152,534	10%	68%
Tires and Repairs (612)	\$63,803	\$61,249	\$60,207	\$109,907	15%	83%

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Public Employees Retirement Fund (214)	\$80,808	\$69,919	\$73,519	\$108,903	8%	48%
Operational Supplies (611)	\$69,960	\$92,819	\$113,137	\$102,873	10%	-9%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$69,689	\$90,015	\$103,506	\$94,269	8%	-9%
Social Security-Noncertified Employee Retirement (211)	\$85,358	\$88,806	\$110,257	\$91,439	2%	-17%
Telephone (531)	\$53,921	\$45,943	\$60,597	\$71,206	7%	18%
Heating and Cooling for Buildings - Gas (622)	\$30,147	\$46,099	\$35,321	\$53,502	15%	51%
Purchased Professional and Technical Board of Education Services (318)	\$49,550	\$61,969	\$63,602	\$53,501	2%	-16%
Workers Compensation Insurance (225)	\$6,709	\$10,936	\$33,855	\$36,327	53%	7%
Board Members Compensation (115)	\$24,880	\$40,154	\$35,042	\$33,750	8%	-4%
Nonlicensed Employees Temporary Salaries (136)	\$26,647	\$31,726	\$73,033	\$28,953	2%	-60%
Utility Services Water and Sewage (411)	\$25,834	\$25,884	\$25,920	\$28,740	3%	11%
Other Employee Benefits (241 to 290)	\$17,089	\$37,180	\$17,160	\$19,025	3%	11%
Purchased Property Services; Repairs and Maintenance Services (430)	\$5,778	\$3,225	\$2,584	\$18,758	34%	> 500%
Dues and Fees (810)	\$14,721	\$11,827	\$13,238	\$12,851	-3%	-3%
Social Security-Certified Employee Retirement (212)	\$8,028	\$10,796	\$6,577	\$11,582	10%	76%
Travel (580)	\$2,914	\$9,295	\$9,225	\$9,988	36%	8%
Pre-2008 object code - temporary salaries (header) (130)	\$43,540	\$22,456	\$26,917	\$9,891	-31%	-63%
Group Life Insurance (221)	\$8,383	\$9,037	\$9,571	\$7,842	-2%	-18%
Licensed Employees Temporary Salaries (135)	\$5,631	\$6,517	\$7,137	\$6,855	5%	-4%
Utility Services Removal of Refuse and Garbage (412)	\$11,598	\$10,264	\$8,611	\$6,814	-12%	-21%
Advertising (540)	\$4,592	\$4,954	\$5,740	\$6,540	9%	14%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,148	\$2,441	\$2,721	\$5,000	12%	84%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$4,678	\$4,519	\$4,972	\$4,990	2%	0%
Other Purchased Services (593)	\$451	\$0	\$2,352	\$3,465	66%	47%
Purchased Property Services; Cleaning Services (420)	\$632	\$2,225	\$3,916	\$2,917	47%	-26%
Postage and Postage Machine Rental (532)	\$3,039	\$3,398	\$995	\$2,174	-8%	119%
Purchased Professional and Technical Staff Services (314)	\$1,472	\$1,985	\$1,904	\$1,774	5%	-7%
Printing and Binding (550)	\$2,921	\$3,294	\$1,825	\$812	-27%	-56%
Unemployment compensation (230)	\$0	\$4,269	\$2,440	\$733	N/A	-70%
Official Bond Premiums (525)	\$750	\$700	\$0	\$700	-2%	N/A
Other Purchased Professional and Technical Services (319)	\$0	\$0	\$1,035	\$230	N/A	-78%
Equipment (730)	\$9,131	\$116	\$0	\$0	-100%	N/A
Vehicles (731)	\$124,940	\$0	\$114,406	\$0	-100%	-100%
Purchased Property Services; Rentals (440)	\$90	\$0	\$0	\$0	-100%	N/A
Heating and Cooling for Buildings - Electricity (621)	\$120,197	\$51,708	\$126,282	-\$15,498	N/A	-112%
Overhead and Operational Total	\$3,796,469	\$4,897,801	\$4,950,773	\$4,144,507	2%	-16%

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Nonoperational						
Purchased Property Services; Repairs and Maintenance Services (430)	\$319,678	\$322,847	\$1,458,847	\$571,946	16%	-61%
Equipment (730)	\$533,159	\$586,611	\$528,500	\$510,327	-1%	-3%
Redemption of Principal (831)	\$314,263	\$330,770	\$343,576	\$456,563	10%	33%
Other purchased property services (490 to 499)	\$483,837	\$146,188	\$217,681	\$204,263	-19%	-6%
Computer Hardware (741)	\$0	\$0	\$0	\$155,165	N/A	N/A
Interest on Bonds or Notes (832)	\$224,080	\$207,473	\$194,520	\$91,335	-20%	-53%
Certified Salaries (110)	\$58,942	\$60,229	\$69,266	\$90,562	11%	31%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$0	\$39,519	N/A	N/A
Social Security-Noncertified Employee Retirement (211)	\$4,213	\$4,278	\$5,461	\$6,877	13%	26%
Operational Supplies (611)	\$3,619	\$42	\$2,896	\$985	-28%	-66%
Other Purchased Professional and Technical Services (319)	\$17,318	\$0	\$0	\$0	-100%	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$0	\$225	\$0	\$0	N/A	N/A
Noncertified Salaries (120)	\$0	\$450	\$0	\$0	N/A	N/A
Purchased Property Services; Construction Services (450)	\$189,190	\$0	\$0	\$0	-100%	N/A
Public Employees Retirement Fund (214)	\$0	\$125	\$0	\$0	N/A	N/A
Buildings (720)	\$245,762	\$0	\$0	\$0	-100%	N/A
Nonoperational Total	\$2,394,062	\$1,659,238	\$2,820,746	\$2,127,541	-3%	-25%
Grand Total	\$15,446,956	\$16,068,649	\$17,274,079	\$15,855,941	1%	-8%